

Item

Unit

Pole lines—Continued.

Pins, steel, W. U. T. Co. and R. S. A. Standard, complete with wood caps, nut, and washer (note if other than Standard $\frac{1}{2}$ " steel, not galvanized).....	M.
Pins, wood (note if other than Standard $1\frac{1}{4}$ " x 8" locust or elm).....	M.
Wood brackets (pole), including spikes for attaching (note if other than Standard 2" x $2\frac{3}{8}$ " x 12" oak. Note $1\frac{1}{2}$ " x 2" x 10" as "Pony Bracket").....	M.
Transposition brackets (standard brackets are galvanized steel, 1, 2, or 4 pins, including pins and attachments; state number of pins, and if other than W. U. T. Co. or A. T. & T. Co. standard, give description).....	Each.
Guys, including guy clamps (show number of guys and size of guy wire; standard guy strand may be described by giving its breaking weight as 4,000 lbs., 6,000 lbs., 10,000 lbs., or 16,000 lbs.; note if guy hooks or guy shims are used).....	Each.
Anchorage, complete (anchorage or the structures to which the guy is attached may be separated by types as follows: "Type H" to another pole, guy stub, tree, or building; "Type A" to buried anchor; "Type R" to rock eyebolt; give size of rod, and if patent anchors, give description).....	Each.
Guard wires, standard set, including 2 standard 10-foot cross arms, 4 pins and insulators and 2 #8 B. W. G. iron wires, each 3 spans long (note variations or extra spans; anchors and guys are not included, but should be separately stated).....	Set.
Aerial wire:	
Copper H. D. Bare, includes insulators, sleeves, and tie wires (standard insulators are double petticoat glass; if other than standard, give description; give size and gauge or weight per mile; Brown & Sharpe gauge is usually used, although the following are also used: #8 B. W. G., weight 435 lbs. per mile; #12 N. B. S. Co., weight 172 lbs. per mile; #7½ B. & S., weight 300 lbs. per mile).....	Mile.
Iron wire, galvanized bare, including insulators and tie wire (give size and gauge; Birmingham Wire Gauge B. W. G. is almost universally used; solder E. B. B. grade is standard, and if B. B. grade is used so state).....	Mile.
Copper-clad wire, bare (same as Copper H. D. Bare except that if the "Grade" of the wire is other than the 40 per cent conductivity usually used, the per cent of conductivity should be shown).....	Mile.
Insulated wire, weatherproof, including insulators and tie wires (show material, size, gauge of conductor, and whether single, double, or triple braid).....	M. Ft.
Insulated wire, rubber-covered, including insulator and tie wires (show material, size, gauge of conductor, whether single conductor or twisted pair; describe any special features regarding rubber insulation or weatherproof braid).....	M. Ft.

Item	Unit
Aerial cable:	
Cable suspension, including fastenings and cable hangers (show material and size of messenger wire and kind and size of cable hangers)	Lin. Ft.
Cable (kind of cable, size and gauge of conductor, number of single conductors or pairs of conductors or number of quads of each size of conductor, kind of insulation, and kind of sheath; give specification or code number if possible, and number, size, and kind of potheads and splices, if any; describe any special features)	Lin. Ft.
Cable boxes (show size and kind of box and list and describe the equipment therein, such as protectors, fuses, etc.; show number of and description of pole seats or balconies, if any)	Each.
Underground cable. (Furnish same information as for aerial cable, describing special features, such as bonding, negative returns, etc.)	
Underground conduit (plans for all except small jobs should be available):	
Conduit (show feet of trench for each different structure of conduit, showing kind, size, material, and number of ducts; also fully describe the protection of ducts by concrete or creosoted plank; describe any unusual features in depth of trench, rock or swamp digging, under railroad tracks, etc.)	Duct Ft.
Manholes, complete (state material and thickness of walls, roof, and floor, shape and inside dimensions, size and weight of frame and cover; note sump or sewer connection, number and description of cable supports, pull-in irons, and any unusual features)	Each.
Paving (description and thickness, and give any unusual features required by local laws)	Sq. Yd.
Submarine cable. (Furnish same information as for aerial cable, and in addition whether single or double armor. Describe any special features regarding fastenings of shore ends, shore ends laid in trench, dredging, terminals, potheads, cable house, etc. Each installation should be separately stated and described.)	

NOTE.—There are usually along any particular carrier's line a number of way station, yard, and siding booth offices containing the same equipment in each office, and it is possible to establish a few "Types" of offices, in which case the offices may be described by type numbers, listing in report for one valuation section the equipment in that type of offices, and in reports of other valuation sections refer to the report of the valuation section where the complete listing of equipment has been made. If additional equipment is installed in, or a part of equipment is retired from an existing office, that fact shall be noted as "additional equipment in ----- offices, or partial retirement of equipment in ----- offices." All principal items of equipment, cables, etc., shall be described, but small miscellaneous items required in installing same, such as nails, screws, tape, solder, lacing twine, shellac, pipe straps, knobs, cleats, etc., need not be listed.

ACCOUNT 27. SIGNALS AND INTERLOCKERS

Item	Unit
Interlocking plants. (State separately by location and whether mechanical, electropneumatic, etc. Track diagram and wiring plan should be available). Show the number and type of the following:	
Levers.....	Each.
Pipe and wire lines.....	Lin. ft.
Switch layouts.....	Each.
Detector bars.....	Lin. ft.
High signals (one arm only).....	Each.
Additional arms on high signals.....	Each.
Dwarf signals.....	Each.
Track circuits.....	Each.
Lever locks.....	Each.
Indicators.....	Each.
Automatic block signals. (State kind and type of system. Track diagram and wiring plan should be available.) Show the number and type of the following:	
Signals.....	Each.
Track circuits.....	Each.
Indicators.....	Each.
Electric switch protectors.....	Each.
Line wire and supports.....	M ft.
Car retarder installations. (Track location and wiring or pipe layout plans should be available. Show number and type of principal items.)	
Train control apparatus. (State kind of apparatus. Track location and wiring plans for engine and wayside apparatus should be available.) Show number and type of the following:	
Engine equipment. (To be reported separately in account 51.)	
Wayside elements.....	Each.
For other automatic signal types, see automatic block signals.	
Miscellaneous apparatus. (Plans should be available.) Show number and type of the following:	
Semaphore train order signals.....	Each.
Banner train order signals.....	Each.
Railroad crossing targets and gates.....	Each.
Buildings. (For appropriate units, see account 16.)	
Signal bridges. (For appropriate units, see account 6.)	
Pole lines, wires, etc. (For appropriate units, see account 26.)	
Power plants, etc. (For appropriate units, see account 45.)	

ACCOUNT 28. POWER DAMS, CANALS AND PIPE LINES

For appropriate units in this account, see accounts 3, 6, and 18.

ACCOUNT 29. POWER PLANT BUILDINGS

For appropriate units in this account, see accounts 16 and 20.

ACCOUNT 30. POWER SUBSTATION BUILDINGS

Item Unit
 For appropriate units in this account, see accounts 16 and 20.

ACCOUNT 31. POWER TRANSMISSION SYSTEMS

Switches (see Appendix C) Each.
 Switchboards (see Appendix C) Each.
 Transformers (see Appendix C) Each.
 Lightning protection (see Appendix C) Each.
 Wiring, cable, etc. (state voltages; for appropriate description, see account 26) Lin. Ft.
 Insulators (description, voltage capacity) Each.

ACCOUNT 32. POWER DISTRIBUTION SYSTEMS

Feed wires, guard wires, utility wires, catenary wires, bonding cable (state voltage; for appropriate description, see account 26) Lin. Ft.
 Insulators (description, voltage capacity) Each.
 Third rail, complete in place including supports, braces, protection, bonding, etc. (description or plan and specification reference) Lin. Ft.
 Rail bonding, in place (description and size and number of bonds) Joint.
 Switches and switchboards (for appropriate description, see Appendix C) Each.
 Piping in place. (See Appendix C)
 Pipe tunnels (description of tunnel) Lin. Ft.
 (Pipe tunnels may be set up in units of accounts 5 and 6.)

ACCOUNT 33. POWER LINE, POLES, AND FIXTURES

Poles, cross arms, pins, brackets, guys. (See account 26 for appropriate units.)
 Transmission towers, catenary bridges, and supports, etc. (For appropriate units, see account 6.)

NOTE.—Reference to available plans and specifications for important projects should be shown on the Completion Report.

ACCOUNT 34. UNDERGROUND CONDUITS

For appropriate units in this account, see accounts, 6, 26 and 32.

NOTE.—Reference to available plans and specifications for important structures should be shown on the Completion Report.

ACCOUNT 35. MISCELLANEOUS STRUCTURES

For appropriate units in this account, see other accounts.

ACCOUNT 36. PAVING

Paving (kind and thickness, kind and depth of foundation) Sq. yd.

ACCOUNT 37. ROADWAY MACHINES

Roadway machines, complete, including accessories (kind of machine, maker, maker's size or capacity, special attachments and weight) Each.

NOTE.—See Appendix C for details of descriptions suggested for machinery.

Item	ACCOUNT 38. ROADWAY SMALL TOOLS	Unit
Roadway small tools (standard tool-house set)		Set.
Important or unusual tools (maker, kind, size, etc.)		Each.
Engineering instruments (transits, levels, etc.)		Each.

ACCOUNT 39. ASSESSMENTS FOR PUBLIC IMPROVEMENTS

No units are required for this account.

NOTE.—The Completion Report shall show the particular property against which the assessment has been levied. Show parcel, or lot and map numbers where possible, or other reference, and a description of the work for which the levy has been made.

ACCOUNT 40. REVENUES AND OPERATING EXPENSES DURING CONSTRUCTION

No units are required for this account. Items reported under this account for the operations of construction trains when not in connection with property classifiable in any specific account shall be separately recorded, and adequately described to indicate the classified property groups to which they are applicable.

ACCOUNT 41. COST OF ROAD PURCHASED

This is a temporary or suspense account. A record of the property shall be established in conformity with the requirements of section 10 of Valuation Order No. 3, Second Revised Issue, and appropriately recorded under the primary accounts applicable thereto.

ACCOUNT 42. RECONSTRUCTION OF ROAD PURCHASED

This is a temporary or suspense account. Property changes incident to the reconstruction of road purchased shall be recorded and reported separately from all other property changes. The units installed and the units retired shall be appropriately recorded under the primary accounts applicable to the property. Under each such account separation shall be made as between additional property installed, property installed in replacement of like property, and property installed in betterment of existing property.

Changes in property reported under the above caption shall be adequately described as to the character of the improvement, the extent to which it is undertaken, and its definite location.

ACCOUNT 43. OTHER EXPENDITURES—ROAD

No units are required for this account. Items reported under this account shall be adequately described to indicate their nature and character and whenever possible the classified property groups to which they are applicable shall be stated.

ACCOUNT 44. SHOP MACHINERY

See Appendix C for details of descriptions suggested for machinery and piping.

Machines, complete with drive, excluding foundation (kind, maker, description, special attachments, size or capacity, and weight, if known)

Each.

Foundations, when not a part of the building. (For appropriate units, see account 6.)

Item	Unit
Line shafting, including couplings (kind, diameter, and length).....	Lot.
Shafting hangers or supports (kind, size, and number).....	Lot.
Pulleys (material, diameter, kind, width, and number).....	Lot.
Belting (material, thickness, width, and length).....	Lot.
Important tools (kind, size, and drive).....	Each.
Minor tools (general description).....	Lot.
Wiring. (For appropriate units, see accounts 26 and 32.)	
Piping, 3" diam. and over, including common fittings (size).....	Lin. ft.
Piping under 3" diam., including all fittings and valves.....	Lot.
Piping for blast systems, including all sizes and all fittings.....	Lot.
Valves and specialties of 3" diameter and over (kind and size).....	Each.
Engines, boilers, generators, etc. (For appropriate units, see account 45.)	
Test apparatus for automatic train control (description).....	Each.

ACCOUNT 45. POWER-PLANT MACHINERY

See Appendix C for details of descriptions suggested for machinery.

Pumps (maker, kind, size, capacity, and weight, if known).....	Each.
Heaters (maker, kind, size, capacity, and weight, if known).....	Each.
Boilers, complete, including setting, breeching or flue, mechanical stokers, forced-draft installations, superheaters, etc. (see Appendix C).....	Each.
Engines and turbines (kind, maker, size, horsepower, R. P. M., capacity, and weight, if known).....	Each.
Air compressors, complete (kind, maker, size, R. P. M., capacity, and weight, if known).....	Each.
Generators, convertors, etc. (kind, maker, size, R. P. M., capacity, and weight, if known).....	Each.
Condensers, including pumps and special fittings (maker, kind, size, capacity, and weight, if known).....	Each.
Batteries, complete, including appurtenances (maker, kind, capacity in ampere hours, and weight, if known).....	Each.
Transformers, switchboards, switches, interior cables, lightning protection, etc. (for appropriate units, see account 31).....	Each.
Bus bars, complete, including accessories (kind and size).....	Lb.
Bus structures (kind and description).....	Each.
Foundations for all machinery when not a part of the building. (For appropriate units, see account 6.)	
Piping, 3-inch diameter and over, including common fittings (size)....	Lin. Ft.
Piping under 3-inch diameter, including all fittings and valves.....	Lot.
Piping for blast systems, including all sizes and all fittings.....	Lot.
Valves and specialties of 3-inch diameter and over (kind and size).....	Each.

ACCOUNT 46. POWER SUBSTATION APPARATUS

For appropriate units in this account, see account 45.

EQUIPMENT ACCOUNTS

Give name or number of each unit of equipment. If number has been changed since date of valuation, give old and new number.

ACCOUNT 51. STEAM LOCOMOTIVES

Item	Unit
Steam locomotives, complete (passenger, freight, or switch service, kind, Whyte symbols, cylinder size, saturated or superheated steam, total light weight of engine and tender).....	Each.
Extra tenders (fuel and water capacity, light weight).....	Each.

ACCOUNT 52. OTHER LOCOMOTIVES

Other locomotives (kind, drive, number of units coupled, total weight; current and voltage, if electric).....	Each.
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ACCOUNT 53. FREIGHT-TRAIN CARS

Freight-train cars (subclass; body and underframe of steel, wood, or composite; capacity, length over end sills, and kind of trucks)....	Each.
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ACCOUNT 54. PASSENGER-TRAIN CARS

Passenger-train cars (subclass; length over end sills, capacity in passenger or pounds, kind of body, underframe, and trucks).....	Each.
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ACCOUNT 55. MOTOR EQUIPMENT OF CARS

Motor equipment to include complete apparatus per car, such as controllers, switches, breakers, contact boxes, grid resistances, compressors, collectors, wiring, etc. (horsepower and number of motors).....	Each.
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ACCOUNT 56. FLOATING EQUIPMENT

Floating equipment (kind, builder, and general description).....	Each.
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ACCOUNT 57. WORK EQUIPMENT

Work equipment (kind and general description).....	Each.
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ACCOUNT 58. MISCELLANEOUS EQUIPMENT

Miscellaneous equipment (kind and description).....	Each.
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ACCOUNTS 71, 72, 73, 74, 75, 76, AND 77

NOTE.—Under these accounts there shall be recorded descriptive details which shall clearly set forth the character and the nature of the items and in such particulars as to distinguish as between payments for service, for supplies consumed, and for inventoriable property. With respect to items falling within the last-named class, appropriate unit designations shall be selected from the items shown under other accounts.

The items under account 71, for example, shall be so described as to distinguish between fees paid for the privilege of incorporation, expenditures incident to organizing, expenditures incident to preparing and distributing prospectuses, costs of soliciting subscriptions for stock, fees paid to promoters, including the cash value of securities issued for services of promoters, special counsel fees, cost of preparing and issuing certificates of stock, cost of procuring certificates from public authorities, and other like cost;

and under account 76, as another example, the items shall be entered as to distinguish between the interest paid on bonds, notes or other evidences of indebtedness, after such funds become available for use and before the property is turned over to operation the proportion of discount and expense on funded debt issued for the acquisition of original road, equipment, road extensions, additions and betterments, and the charges for interest on the carrier's own funds expended for construction purposes.

When items of general expenditures have been included in any road or equipment accounts as part of the cost of any specific property such items shall be separately stated and the nature appropriately described.

APPENDIX A

MANNER OF DESCRIBING BUILDINGS AND APPURTENANCES

The information recorded should be in sufficient detail to permit of pricing the building in place and the following should be used as a guide in developing the necessary information.

If desired, classify the building by "Type" in accordance with the description of types shown hereinafter, or shown in the original inventory, giving dimensions and cubage or square feet as appropriate. Plans and specifications for several buildings in each type should be available for filing with the Bureau.

If the building is not typed, refer on the Completion Report to the plans and specifications and indicate on the plans or in special notes any significant departures from the plans and specifications and have available such marked copies.

If the building is not typed nor described by available plans, make plan, elevation, and section sketches showing dimensions (height should be shown from the bottom of the sill to the intersection of the wall and roof lines, and from the bottom of the sill to the top of the ridge), and make an inventory as follows:

1. Foundation: Define by type symbol or show kind and quantities.
- *2. Chimneys: Number, height, size, and material.
- *3. Walls: If brick, state kind, thickness of wall; if frame, state covering, single or double sheathed.
- *4. Roof: State covering and shape of roof, quantities in trusses; give the width in feet of overhang.
- *5. Openings: Number, kind, and size.
- *6. Floors: Show thickness and material; note if there is a subfloor.
- *7. Partitions: State the number, size, and kind of partitions.
- *8. Interior: State kind of trim.
- *9. Shelving: State material and feet b. m. if an important item.

*NOTE.—Items numbered 2 to 9, inclusive, need not be inventoried where it is possible to use a building type.

10. Plumbing: State number and character of fixtures. All piping outside of buildings should be listed separately as shown by the list of units.
11. Heating: State kind and whether from central plant or in building under inventory. State the square feet of radiation.
12. Lighting: State kind and number of outlets.
13. Elevators: State make, kind, and capacity.
14. Miscellaneous: Describe any important additional features not covered by the above, such as fire escapes and fire protection.

DESCRIPTION OF BUILDING TYPES

The types shown below are for building superstructures only and include items as indicated under each type description, and in addition they include features of construction which are characteristic of the standards of the reporting carrier. Foundations, plumbing, heating, lighting, etc., must be separately

listed and described for all typed buildings as shown above under items numbered 1 and 10 to 14, inclusive, and may be typed. Show the kind of roof covering and any unusual features that might affect the unit cost.

Type I. OPEN SHELTER, FRAME, open front, back and ends closed:

Made of dressed lumber, painted inside and outside, with fixed seat. Priced by unit of square feet of horizontal area covered by roof. Type includes all framing, finish, etc., from top of floor up, and also two station signs on shelter.

Note whether ornamental or plain and kind of roof. Platform and foundation are not included in this type.

Type Ia. SHELTER, FRAME, all sides closed, except with openings in place of windows and doors:

Made of dressed lumber, interior not ceiled, fixed seat, wood floor, painted inside and outside. Priced by unit of cubic feet. Type includes all framing, finish, etc., from bottom of sill or lowest point of floor construction up, and also two station signs on shelter.

Note kind of roofing. Foundation is not included in this type.

Type Ib. SHELTER, FRAME, open sides and ends and partition through center:

Made of dressed lumber, painted, seats both sides of partition. Priced by unit of square feet of horizontal area covered by roof. Type includes all framing, finish, etc., from top of floor up, and also two station signs on shelter.

Note kind of roofing. Platform and foundation are not included in this type.

Type II. SHELTER SHEDS, FRAME, open sides and ends, two rows of posts:

Made of dressed lumber and painted. Priced by unit of square feet of horizontal area covered by roof. Type includes all framing, finish, etc., from bottom of posts up, and two station signs attached to shelter.

Note kind of roofing and kind of gutters and downspouts, if any. Platform, foundations, seats, or partitions are not included in this type.

Type IIa. SHEDS, FRAME, used for platform covers of large area, well constructed:

Made of dressed lumber and painted. Priced by unit of square feet of horizontal area covered by roof. Type includes all framing, finish, etc., from bottom of posts up, complete, with an average of 4 feet of siding down from eaves.

Note kind of roofing and whether ordinary construction, or a continuation of building roof, or over a wide freight platform, or of extra heavy construction for shop purposes. Platforms and foundations are not included in this type.

Type IIb. SHEDS, FRAME, rough lumber, as used for cattle pens:

Made of rough lumber, whitewashed. Priced by unit of square feet of horizontal area covered by roof. Type includes complete structure from bottom of post up.

Note kind of roofing. Platforms and foundations are not included in this type.

Type III. COMBINATION OR STRAIGHT PASSENGER OR FREIGHT STATION:

FRAME, plain construction with overhang of from 1 foot to 5 feet. Overhang supported on simple one or two piece brackets. Passenger end, ceiled on interior and painted inside and outside. Freight end painted outside. Priced by unit of cubic feet of passenger portion not to exceed 80,000 cubic feet, freight portion not to exceed 115,000 cubic feet, and baggage and express portion not to exceed 40,000 cubic feet. Type includes all framing, finish, roofing, gutters, painting, etc., from bottom of sill or lowest line of floor construction up; telegraph table,

ticket shelf and windows, two station signs; 6 feet of 1-foot wall protection in freight room; baggage room walls lined to plate with 1-foot sheathing.

Note kind of roofing and overhang in feet.

Type IIIa. Same as Type III, except building is two stories.

Type IV. COMBINATION OR STRAIGHT PASSENGER OR FREIGHT STATION:

FRAME, standard construction with overhang of from 5 to 8 feet. Same as Type III except of a somewhat better class of construction. Interior of passenger portion may be plastered.

Type IVa. Same as Type IV, except building is two stories.

Type V. COMBINATION OR STRAIGHT PASSENGER OR FREIGHT STATION:

FRAME, best grade of construction, with molded sill or belt courses, overhang 5 to 8 feet on well-constructed brackets.

Same general features as Type IV except interior of passenger portion may be plastered. This type is intended to include only frame buildings of the very best material and workmanship.

Type Va. Same as Type V, except building is two stories.

Type VI. COMBINATION OR STRAIGHT PASSENGER OR FREIGHT STATION:

BRICK, common brick, unpainted, old style. Interior of passenger portion plastered or celled and painted, all exterior woodwork painted, wood floors. Priced by unit of cubic feet of passenger portion not to exceed 80,000 cubic feet, freight portion not to exceed 90,000 cubic feet, and baggage express portion not to exceed 40,000 cubic feet. Type includes all masonry, framing, finish, roofing, etc., from the lowest point of floor construction up, telegraph table, ticket shelf and windows, and two station signs.

Note kind of roofing and overhang in feet.

VIa. Same as Type VI, except building is two stories.

Type VII. COMBINATION OR STRAIGHT PASSENGER OR FREIGHT STATION:

BRICK, faced outside with pressed brick, standard grade of materials. Same as Type VI, except brackets under overhang and otherwise modern in design.

Type VIIa. Same as Type VII, except building is two stories.

Type VIII. COMBINATION OR STRAIGHT PASSENGER OR FREIGHT STATION:

BRICK, best grade of construction with tile or marble floors in passenger portion, and modern in all respects. Otherwise same as Type VII. This type includes all station buildings of the very best brick, with either stone or terra cotta trimmings.

Type VIIIa. Same as Type VIII, except building is two stories.

Type IX. COMBINATION OR STRAIGHT PASSENGER OR FREIGHT STATION:

Stucco on brick or hollow tile above a concrete belt course. Same as Type VIII in other respects.

Type IXa. Same as Type IX, except building is two stories.

Type X. COMBINATION OR STRAIGHT PASSENGER OR FREIGHT STATION:

Similar to Type IXa, but with second-story frame.

Type XI. DWELLING (section laborer's), FRAME, plain construction, ordinary material and workmanship:

Rooms ceiled overhead, painted outside. Priced by unit of cubic feet not to exceed 45,000 cubic feet. Type includes all framing, finish, etc., from bottom of sill or lowest part of floor construction up, and a single flue chimney.

Note kind of roofing, whether walls of rooms are ceiled and whether interior is painted.

Type XIa. Same as Type XI, except building is two stories.

Type XIb. DWELLING, FRAME, consisting of two or more box-car bodies:

Improvements to box cars are extra boarding on exterior gable ends, roof and roof framing, single chimney, and exterior painted. Priced by unit of cubic feet not to exceed 12,000 cubic feet. Type includes all material and labor from the lowest part of floor construction up.

Note kind of roofing.

Type XII. DWELLING, FRAME, good grade of material and workmanship:

Plastered or ceiled throughout, beveled or drop siding, painted both interior and exterior. Priced by unit of cubic feet not to exceed 45,000 cubic feet. Type includes all framing, finish, etc., from bottom of sill or lowest part of floor construction up, and a single flue chimney.

Note kind of roofing.

Type XIIa. Same as Type XII, except building is two stories.

Type XIIb. Same as Type XII in all respects, except exterior walls are stuccoed.

Type XIIc. DWELLING, BRICK, faced outside with pressed brick:

Interior plastered or ceiled, woodwork of interior and exterior painted. All material and workmanship of good quality. Priced by unit of cubic feet not to exceed 45,000 cubic feet. Type includes all material and labor from lowest part of floor construction up.

Note kind of roofing.

Type XIIId. Same as Type XIIc, except building is two stories.

TYPE XIII. SECTION TOOL HOUSE, FRAME, boards and battens, earth floor:

Exterior painted. Priced by unit of cubic feet, not to exceed 5,000 cubic feet. Type includes all framing, finish, etc., from bottom of sill up.

Note kind of roofing; note flooring and shelving, if any.

Type XIV. SECTION TOOL HOUSE, FRAME, best grade of material and workmanship:

Drop or bevel siding, wood floors, painted exterior. Priced by unit of cubic feet, not to exceed 7,000 cubic feet. Type includes all framing, finish, etc., from bottom of sill up.

Note kind of roofing.

Type XIVa. Same as Type XIV, except that inside is ceiled.

Note kind of roofing and interior painting, if any.

Type XV. PUMP HOUSE, FRAME, ordinary material and workmanship:

Rough boards and battens on exterior, unpainted, no floor. Priced by unit of cubic feet, not to exceed 10,000 cubic feet. Type includes all material and labor from the bottom of sill up.

Note kind of roofing, and whether with floor, or painted, etc.

Type XVa. Same as Type XV, except siding is corrugated galvanized iron.

Type XVI. PUMP HOUSE, FRAME, good grade of material and workmanship:
Beveled or drop siding, wood floors, exterior painted. Priced by unit of cubic feet, not to exceed 10,000 cubic feet. Type includes all material and labor from the bottom of sill up.

Note kind of roofing, and whether interior is ceiled or painted.

Type XVII. PUMP HOUSE, BRICK OR CONCRETE:

Wood floors, exterior woodwork painted. Common brick. Priced by unit of cubic feet, not to exceed 10,000 cubic feet. Type includes all material and labor from bottom of floor construction up.

Note kind of roofing.

Type XVIII. MISCELLANEOUS SMALL BUILDINGS, FRAME:

Rough boards, inferior construction. Unpainted wood floor. Priced by unit of cubic feet, not to exceed 800 cubic feet. Type includes all material and labor from bottom of floor construction up.

Note kind of roofing and partition, if any.

Type XIX. MISCELLANEOUS SMALL BUILDINGS, FRAME:

Good construction, interior unceiled. Beveled or drop siding, wood floor, exterior painted. Priced by unit of cubic feet, not to exceed 1,500 cubic feet. Type includes all material, etc., from the bottom of sill up.

Note kind of roofing, and partition, if any.

Type XX. MISCELLANEOUS SMALL BUILDINGS, FRAME, good construction, interior ceiled:

Beveled or drop siding, wood floor, exterior and interior painted. Priced by unit of cubic feet not to exceed 2,000 cubic feet. Type includes all material, etc., from the bottom of sill up. Type XIX and XX apply also to watch house.

Note kind of roofing and partition if any.

Type XXc. Same as Type XX in every respect except volumes range from 2,000 cubic feet to 6,000 cubic feet.

Type XXb. MISCELLANEOUS SMALL BUILDINGS, BRICK, faced with pressed brick:

Interior ceiled or plastered, woodwork painted inside and out. Modern in all respects. Priced by unit of cubic feet, not to exceed 6,000 cubic feet. Type includes all materials, etc., from the bottom of the floor construction up.

Note kind of roofing and kind of floor.

Type XXe. MISCELLANEOUS SMALL BUILDINGS, BRICK, common brick, 13-inch walls:

Interior ceiled overhead only, exterior woodwork painted, floor of either concrete or wood, flat roof with parapet walls. Priced by unit of cubic feet, not to exceed 30,000 cubic feet. Type includes all material, etc., from the bottom of the floor construction up.

Type XXI. INTERLOCKING TOWER, FRAME, one story:

Beveled or drop siding, interior ceiled, interior and exterior painted, wood floor. Priced by unit of cubic feet, not to exceed 6,000 cubic feet. Type includes all material, etc., from bottom of floor construction up.

Note kind of roofing and whether storm sheathed.

Type XXIIa. INTERLOCKING TOWER, FRAME, two stories:

Beveled or drop siding, interior of second floor ceiled and painted, exterior painted, wood floors, stairs either interior or exterior. Priced by unit of cubic feet, not to exceed 18,000 cubic feet. Type includes all material, etc., from the bottom of floor construction up.

Note kind of roofing, whether storm sheathed and whether first story is ceiled.

Type XXII. INTERLOCKING TOWER, FRAME, ON STEEL TOWER:

Beveled or drop siding, ceiled interior, painted inside and out, wood floor. Priced by unit of cubic feet, not to exceed 6,000 cubic feet. Type includes all material, etc., from bottom of floor construction up.

Note kind of roofing. Steel tower and stairs are not included in type.

Type XXIII. INTERLOCKING TOWER, BRICK OR CONCRETE, two stories:

Interior ceiled or plastered, pressed brick, wood floors, exterior woodwork and all of interior painted, good construction. Priced by unit of cubic feet, not to exceed 18,000 cubic feet. Type includes all materials, etc., from the bottom of first floor construction up, including interior or exterior stairways.

Note kind of roofing.

Type XXIV. INTERLOCKING TOWER, BRICK AND FRAME, two stories:
Same as type XXIII for first story, second story, same as Type XXI.**Type XXV. COMBINATION OR STRAIGHT PASSENGER OR FREIGHT STATION:**

STONE, old style, same general character as Type VI. Priced by unit of cubic feet, not to exceed 28,000 cubic feet.

Type XXIX. UMBRELLA OR BUTTERFLY SHEDS, FRAME:

Wood posts in concrete footings or trussed at bottom, wood trusses, purlins and rafters, galvanized-iron gutters and downspouts, all painted. Priced by unit of square feet of horizontal area covered by roof. Type includes all framing, roofing, etc., and also post footings and cast-iron shoes on downspouts to grade line.

Note kind of roofing, gutters, and downspouts. Platforms are not included in this type.

Type XXX. Same as Type XXIX except columns are cast iron or steel.

Type XXXI. Same as Type XXIX except that trusses and columns are of steel.

Type XXXII. UMBRELLA OR BUTTERFLY SHEDS, REINFORCED CONCRETE:

Entire structure of reinforced concrete, with composition or tar and gravel roofing. Priced by unit of square feet of horizontal area covered by roof. Type includes entire structure with gutters and downspouts above the grade line, excluding platforms.

Type XXXIII. UMBRELLA OR BUTTERFLY SHEDS, STEEL AND CONCRETE:

Framework of structural steel, with reinforced concrete slabs for roof, covered with composition roofing. Priced by unit of square feet of horizontal area covered by roof. Type includes entire structure, with gutters and downspouts above the grade line, excluding platforms.

APPENDIX B

MANNER OF DESCRIBING SIGNALS AND INTERLOCKERS

Owing to the great number of small items in this account, additions and retirements should be reported by types in terms of "adjustment units."

An adjustment unit is a regularly recurring item of plant and includes all material logically associated therewith. For retirement purposes the materials to be assigned to the various units should be found by assigning all of the material in the carrier's inventory to one or the other of these adjustment units. The same unit can be used for additions until the standards of the carrier are materially changed.

Detailed list of material, in terms of the inventory, shall be furnished for each unit established, and when a change of standard necessitates a new unit or sub-unit, a similar detailed list, showing catalogue references, shall be furnished the Bureau.

Attached are shown typical units for mechanical interlocking plants and automatic signals. It is recognized that no list of units will cover special conditions on all railroads, and it is expected that each carrier will make units for its own property. It is recommended that the carrier confer with the Bureau before proceeding to establish these units.

Reports for joint property must contain an agreed statement of ownership in the facility after the change.

ADJUSTMENT UNIT 1—LEVERS.

This unit shall be one lever, either working or spare (but not spare space), in any mechanical interlocking machine. Number of spare spaces may be shown separately on the Completion Report.

The total materials to be assigned to lever unit shall be all levers in mechanical interlocking machines complete with fastenings and supports, and any other associated items. (See Note A.)

ADJUSTMENT UNIT 2—PIPE AND WIRE LINES.

This unit shall be 1 linear foot of plugged signal pipe line. Ten feet of two-wire line shall be equivalent to 1 foot of pipe line. Wire line quantities to be converted into pipe line units for reporting, but may be shown separately on the Completion Report.

The total materials to be assigned to pipe and wire line unit shall be pipe, steel signal wire, carriers, supports, cranks (not including layout cranks), compensators, wheels, bolt locks, lead-out devices, up-and-down rods, pipe adjusting screws, lugs, and any other associated items, with fastenings and supports.

ADJUSTMENT UNIT 3—SWITCH LAYOUTS.

This unit shall be one switch or derail layout (not including detector bars and detector bar fittings). A movable point frog shall be two units, and each end of a double slip switch two units.

The total materials to be assigned to switch and derail unit shall be all switch and derail materials up to, but not including, connections to pipe line, such as switch and lock movements, facing point locks, front and lock rods, tie plates (account 27), switch feet, operating cranks at layout, fastenings, etc.

ADJUSTMENT UNIT 4—DETECTOR BAR.

This unit shall be 1 linear foot of detector bar.

The total materials to be assigned to detector bar unit shall be detector bars, clips and motion plates, stops, links, guides, connection to operating crank, rocker shaft and fittings, etc.

Crossing bars shall be included in this classification.

ADJUSTMENT UNIT 5—HIGH SIGNALS.

This unit shall be a one-arm mechanical signal or equivalent part of a multiple-arm signal. This classification shall include both ground and bridge signals, pipe connected, wire connected or fixed. (See Adjustment Unit 6 for reporting additional arms of a multiple-arm signal.)

The total materials to be assigned to this signal unit shall be posts, foundations, lamps, blades, spectacle castings, roundels, number plates, etc.

ADJUSTMENT UNIT 6—ADDITIONAL ARMS ON HIGH SIGNALS.

This unit shall be one mechanically added arm of a multiple-arm signal, whether ground, bridge, or dwarf. This classification shall include pipe-operated, wire-operated, and fixed added arms.

The materials to be assigned to the added-arm unit shall include bearings, added pole height, lamps, blades, spectacle castings, roundels, etc.

ADJUSTMENT UNIT 7—DWARF SIGNALS.

This unit shall be a one-arm mechanical dwarf signal, or equivalent part of a two-arm dwarf signal. This classification shall include pipe connected wire, connected or fixed dwarf signals. (See Adjustment Unit 6 for reporting additional arms of a multiple-arm signal.)

The total materials to be assigned to dwarf-signal unit shall be signals, foundations, lamps, roundels, etc.

ADJUSTMENT UNIT 8—BRACKET POSTS.

This unit shall be one bracket post.

The total materials to be assigned to bracket-post unit shall be posts, foundations, dummy dolls and lamps used with same, and any other associated materials, but excluding all materials pertaining to signals.

ADJUSTMENT UNIT 9—MECHANICAL TIME LOCKS.

This unit shall be one mechanical time lock and shall include connections.

ADJUSTMENT UNIT 51—LEVER LOCKS.

This unit shall be one electric lever lock on any mechanical interlocking machine.

The total materials to be assigned to this electric lever lock unit shall be locks and all associated apparatus and connections used exclusively therewith, and such proportion of any other apparatus and materials used in common with other units as carrier's engineer may deem properly apportionable thereto. (See Note C.)

ADJUSTMENT UNIT 52—INDICATORS.

This unit shall be one tower indicator.

The total materials to be assigned to tower indicator unit shall be all indicators and associated apparatus and connections used exclusively therewith, and such proportion of any other apparatus and materials used in common with other units as carrier's engineer may deem properly apportionable thereto. (See Note C.)

ADJUSTMENT UNIT 501—TRACK CIRCUITS.

This unit shall be one direct current track circuit section.

The total materials to be assigned to track circuit unit shall be associated apparatus and materials used exclusively therewith, and such proportion of any other apparatus and materials used in common with other units as carrier's engineer may deem properly apportionable thereto. (See Note C.)

ADJUSTMENT UNIT 503—SWITCH PROTECTION.

This unit shall be one switch circuit controller.

The total materials to be assigned to switch protection unit shall be circuit controllers and connections to track and line and other materials used exclusively therewith, and such proportion of any other apparatus and materials used in common with other units as carrier's engineer may deem properly apportionable thereto. (See Note C.)

ADJUSTMENT UNIT 505—ONE-ARM D. C. AUTOMATIC BLOCK SIGNAL.

This unit shall be a one-arm automatic block signal operated by direct current. Where widely variant types of signals are found, subtypes should be prepared and submitted with full details for approval by the Bureau.

The total materials to be assigned to one-arm block signal unit shall be the signals, and all other account 27 apparatus and materials found at the signal locations, except such as may be apportionable to Adjustment Unit 501 as part of D. C. Track Circuit Section.

ADJUSTMENT UNIT 506—TWO-ARM D. C. AUTOMATIC BLOCK SIGNAL.

This unit shall be a two-arm automatic block signal operated by direct current. Where widely variant types of signals are found, subtypes should be prepared and submitted with full details for approval by the Bureau.

The total materials to be assigned to two-arm block signal unit shall be the signals, and all other account 27 apparatus and materials found at the two-arm signal locations, except such as may be apportionable to Adjustment Unit 501 as part of D. C. Track Circuit Section.

ADJUSTMENT UNIT 507—DWARF D. C. AUTOMATIC BLOCK SIGNAL.

This unit shall be a one-arm dwarf automatic block signal operated by direct current. Widely variant types should be handled as stated for Unit 505.

The total materials to be assigned to dwarf block signal unit shall be the signals, and all other account 27 apparatus and materials found at the dwarf signal locations, except such as may be apportionable to other units.

ADJUSTMENT UNIT 551—D. C. ELECTRIC SWITCH LOCK.

This unit shall be one electric switch lock operated by direct current.

The total materials to be assigned to switch lock unit shall be the locks and their supports and connections used exclusively therewith, and such proportion of any other apparatus and materials used in common with other units as carrier's engineer may deem properly apportionable thereto. (See Note C.)

ADJUSTMENT UNIT 552—INDICATOR.

This unit shall be one automatic block switch indicator, D. C. operated.

The total materials to be assigned to switch indicator unit shall be cable post or other support, foundation, wire, trunking, and other materials used exclusively therewith, and such proportion of any other apparatus and materials used in common with other units as carrier's engineer may deem properly apportionable thereto. (See Note C.)

GENERAL NOTES ON ACCOUNT 27—ADJUSTMENT UNITS.

A. The list of units here appended is typical of the units needed to report changes to mechanical interlockers and D. C. Automatic Signals. Other units may be required by certain carriers to report these facilities, and similar units must be established to cover electric, electropneumatic, and pneumatic interlockers, A. C. signaling, train-control installations, car retarders, etc. As all of a certain list of material is assigned to one group of adjustment units, the material contained in one unit is the aggregate divided by the number of units.

B. Whenever a carrier has two or more radically different kinds of apparatus to be reported under a single unit, subtypes may be necessary. These subtypes should not be created unless there is a considerable variance in value, and not unless these variant kinds exist in considerable number.

Subtypes when created should be designated by suffixing the letters a, b, c, etc., to the existing types.

C. Many electrical items are used in connection with two or more units, and wherever possible such items should be assigned to the unit for which it is principally used, disregarding incidental functions. Such items as rubber-covered wire, conduit, housings, etc., should be allocated arbitrarily.

D. Line wire, poles, and pole-line materials shall be reported as provided for corresponding items under account 26.

APPENDIX C

MANNER OF DESCRIBING MECHANICAL AND ELECTRICAL PROPERTY IN ROAD ACCOUNTS

Note on Completion Report whether the property was installed by company forces or by contract.

For machinery retired or transferred the only description need be proper identification by reference to the Engineering Report or Valuation Order 3 record.

For additions to property the most important things to be recorded are:

Kind of machine (usual trade name).

Weight (net and shipping, if known).

Date purchased.

State if new or secondhand.

Quantity (in terms on which price is usually based).

Maker (not sales agent) (and model number, if any).

Carrier's shop number.

Size (in usual trade terms).

Capacity (in usual trade terms).

Description. (See following detail suggestions.)

Special attachments.

Countershaft (with or without).

Drive (belt or motor).

Motor connection (kind).

Motor (and controller). (See following detail suggestions.)

Foundation (cubic yard or cubic feet of excavation, of concrete, and list of other material).

SUGGESTED DESCRIPTIONS

Accumulator, hydraulic (for riveters and presses). State pressure maintained, cylinder diameter, maximum stroke. Dimensions of weight case with or without guides.

Bar, portable locomotive cylinder boring. Diameter and length of bar, range of diameters the machine will bore.

Bender, eye. Maximum diameter of round iron machine will work.

Bender, pipe. Range of pipe diameters machine will work.

Blower, pressure. Rotary or fan, size of outlet, number of pulleys of fan shaft.

Boiler, steam. Vertical or horizontal, old locomotive, locomotive type, Scotch marine, return tubular, water tube, or other type; builder's rated working steam pressure; rated horsepower; diameter of shell or drums; length of shell or drums; kind of grates; kind of fuel used; number, size, and length of flues; any specialties, such as superheaters, stokers, draft regulators, water alarms, steam domes, etc.; metal stack breeching; dimensions and thickness of material; metal stacks (when supported by the boiler), giving diameter, length, and thickness of material and boiler lagging. The regular equipment with a boiler usually consists of steam gauge, gauge cocks, water glass, pop valve, feed stop and check valve, blow-off valve.

Borer, car. Vertical or horizontal, radial or fixed spindle, number of spindles, maximum bit, maximum timber.

- Borer, car wheel. For size give diameter on tread of largest wheel machine will chuck, three or four jaw chuck, crane, hub-facing attachment.
- Borer, horizontal. Diameter of maximum swing, length of table, diameter and traverse of spindle.
- Borer, locomotive cylinder. Number and diameter of spindles, traverse of spindles, maximum distance center to center of spindles.
- Brake. Maximum width and thickness of sheet machine will work.
- Bulldozer. Double or single end, stroke, size of face of crosshead.
- Car, motor. Maker's name and type or number, horsepower, kind of top or canopy.
- Clamps, boiler plate flanging. Hand or pneumatic, distance between housings.
- Compressor, air. Builder's type, steam and air cylinder diameters, stroke, rated free air capacity in feet per minute, vertical or horizontal, belted, steam driven or motor driven straight line, duplex, cross compound, tandem compound, condensing or noncondensing, single, two-stage or three-stage air end. Type of unloading device, when motor driven; give data of motor and control equipment.
- Concrete mixer. Maker's name and number, capacity, horsepower and type of engine or motor, description of boiler, description of mounting.
- Condenser, exhaust steam (and condensing apparatus). Surface with circulating pump, surface in pump suction of jet type. If jet type, state capacity in horsepower, which will usually be indicated on outside of the condenser. If surface type, give external dimensions, and for capacity state square feet of cooling surface, combined vacuum and vaculate pump or separate dry vacuum and separate vaculate pump, giving usual data of each.
- Conveyor, coal or ash. State type, capacity in tons or yards per hour; state height of vertical and length of horizontal runs, with or without coal crusher.
- Cooling towers and suction and discharge piping should be listed if 3-inch diameter or over.
- Crane, bracket or post. Effective working radius, height of post, tons capacity (same as indicated on or by the hoist), kind and size of hoist, kind of trolley.
- Crane, electric; traveling bridge, traveling gantry, monorail trolley, walking jib, etc. Number of motors, tons capacity, main and auxiliary hoists, span center to center of runway rails, lift, horsepower of motors for bridge and trolley travel, main and auxiliary hoists, kind of current, number of truck wheels each end, channel, web or box bridge girders, number of trolleys.
- Crane, hand traveling. Tons capacity, span center to center of runway rails, channel, web or box bridge girders, kind of hoist.
- Cutter, bolt, single, double or triple head, for size maximum bolt.
- Cutter, flue. Range of flue diameters machine will cut.
- Cutter, gear. Hand, semi or full automatic, kind of gears and maximum face and pitch diameter machine will cut, and special attachments.
- Cutter, pipe. Range of pipe sizes machine will thread, nipple chucks.
- Cutter, staybolt. Single, double, or triple, maximum bolt.
- Ditching machine. Maker's name; number and model; type and capacity of dipper, number, size, and kind of engines (single or double); type and kind of boiler; list special attachment, such as pile driver, log loading, etc.
- Drill, arch bar, mud ring, flue sheet, etc. Show distance between housings, number of spindles, and size of table.
- Drill, press. Upright or horizontal, bench, sensitive, friction driven or geared, back geared, high duty, hand or power feed; for size give largest diameters that can be drilled to center.

- Drill, radial. Full universal, half universal, or plain radial, for size give maximum distance from drill to drill post (effective radius), hand or power feed; back geared; cone pulley or single pulley gear box drive; number of taper of the spindle socket; number and kind of tables, plain, swinging, tilting, or universal.
- Engine, steam, gas, oil, or air. Vertical or horizontal, diameter of cylinders and stroke, simple, cross or tandem compound, triple expansion, condensing or noncondensing, revolutions per minute, oiling system, type of governor, type of valve gear, size of flywheel and pulleys, kind of frame and subbase.
- Exhauster, shavings. Double or single, steel plate or other, size of inlet and outlet, kind of wheel.
- Facer, nut. Vertical or horizontal, number of spindles; for size give largest nut.
- Forge, stationary. Kind, height, and diameter or length and width, thickness of sheets, blast opening size, kind of fuel, stack, kind and size.
- Furnace, stationary. Body dimensions over brickwork, kind of fuel, kind and quantity of material, stack, kind and size.
- Gainer, car. Largest timber workable, boring attachments.
- Generator, electric. Reading on maker's name plate. Number of bearings.
- Grinder, bench. Single or double, face and diameter of maximum wheel, purpose of grinder.
- Grinder, car wheel. Single or double, face and diameter of abrasive wheels.
- Grinder, common. Single or double, wet or dry, maximum face and diameter of wheels.
- Grinder, cutter and reamer, universal tool. Maximum diameter of swing, distance between centers.
- Grinder, link radius. Type and style.
- Grinder, locomotive guide. Hand or automatic reciprocating, maximum face and diameter of wheel, width and length of table, maximum stroke.
- Grinder, machine tool. Face and diameter of wheel.
- Grinder, other special. Describe fully and state purpose.
- Grinder, piston rod. Maximum swing over way at gap and distance between centers.
- Grinder, planer knife. Hand or automatic.
- Grinder, twist drill. Single or double, maximum size drill.
- Hammer, power, kind of drive; describe fully.
- Hammer, steam. Single or double frame, standard or piston guided type, diameter and stroke of cylinder.
- Header, bolt or forging machine. Kind and size.
- Heater, feed water. Vertical or horizontal, open or closed type, sheet steel or cast iron, diameter and height or other applicable dimensions, filter, purifier, horsepower, capacity if known.
- Hoist, car wheel loading and unloading. Hand, pneumatic or other; describe fully.
- Hoist, differential chain. Tons capacity.
- Hoist, duplex chain. Tons capacity.
- Hoist, engine (for raising locomotives). Give maker's name and number; describe fully and note specification reference.
- Hoist, geared pneumatic. Tons capacity, lift, type.
- Hoist, plain pneumatic. Diameter and stroke, kind of material.
- Hoist, triplex chain. Tons capacity.
- NOTE.—Hoists used with a crane should be listed with crane.
- Jack, drop pit. Screw, hydraulic, hand or pneumatic, movable or stationery, diameter and stroke, tons capacity, rise.
- Jointer, wood. Hand or power feed, number of cutting heads, thickness and width of stock machine will work, size and kind of table.

- Keyway cutting machine. Single or double head, distance between centers, internal or external, maximum diameter of shaft or bore, maximum size of keyway.
- Lathe, axle. Single or double end, with or without crane and hoist.
- Lathe, bolt, tool room or engine. Swing and length over bed, back geared, double back geared or triple back geared, cone pulley drive, geared head with single pulley drive, patent head, hollow spindle, special attachments.
- Lathe, brass. Type, swing and length of bed.
- Lathe, car wheel. Single or double end, center or end drive, type of tool clamps. Journal turning attachment.
- Lathe, driving wheel. Single or double end, kind of chucking drivers, single or double quartering attachments, journal turning or other attachments, type of tool clamps.
- Lathe, journal turning. Single or double end, swing.
- Lathe, turret. Type swing and length over bed, chucking or bar work, diameter of hole in spindle.
- Lathe, wood turning. Swing and length over bed. Iron or wood bed.
- Lightning protection. Make, kind, size, name plate data, specifications or plan reference.
- Machine, centering. Single or double spindle, maximum diameter of shaft that can be centered.
- Machine, cold saw cutting off. Hand or automatic feed, friction, solid or inserted tooth, maximum diameter of disk or saw, capacity in rounds or structural shapes.
- Machine, dowel. Number of cutter heads, maximum size of dowel.
- Machine, flooring. Remarks for molder apply.
- Machine, locomotive quartering. Maximum diameter of wheel (on tread) machine will chuck, maximum stroke machine will quarter.
- Machine, oil and waste saving. Centrifugal or other type, capacity per charge in cubic feet or gallons.
- Machine, pattern core box. Maximum diameter and length of core machine will work.
- Machine, pipe cutting. Remarks for "cutter, pipe" applies.
- Machine, power sand papering. Drum, flexible shaft or other type, number of drums, distance between housings.
- Machine, saw and dado. Number and size of heads.
- Machine, screw. Semi or automatic, maximum diameter and length of product.
- Machine, sewing. Size, kind of power.
- Machine, taper bolt turning. Vertical or horizontal, number of spindles, machine equipment, maximum size of stock will work.
- Machine, testing. Compression, tension, torsional, spring or other, class of testing performed, capacity in pounds or other appropriate measure, general description.
- Machine, valve reseating. Number and maximum size of valves machine will reseal.
- Matcher and planer. Remarks for molder apply.
- Mill, vertical, boring and turning. Standard or tire mill type, diameter of table, maximum swing, number of heads on cross rail, side heads, heads regular or turret, plain table or with built-in chuck, number, kind and size of face plate jaws, thread cutting and quick change mechanism.
- Miller, other than planer type. Dimensions of working surface of table, maximum distance table to center or ends of spindle, diameter of spindle, power feeds.

- Miller, planer type. Maximum distance between housings, table and arbor, stroke, number and kind of heads.
- Mortiser. Vertical or horizontal, number of spindles, open or hollow chisel, maximum size chisel, boring attachments.
- Motor, electric. Reading on maker's name plate, back geared, idler attachment, pulley, base plate, starter and controller, kind and description of special control, etc.
- Molder, wood. Inside or outside, single or double, maximum thickness and width of stock machine will work, maximum feed in feet per minute, number and kind of cutting heads and rolls.
- Nipper, staybolt. Pneumatic, hydraulic, or other, maximum diameter of iron will cut.
- Planer, metal. Standard, frog and switch, open side or special, distance between housings, maximum distance table to underside of cross rail, maximum stroke, width and length of working surface of table, number of heads on cross rail, side heads, variable or constant speed, spur gear, worm or screw driven, square or parallel drive.
- Planer, plate, screw or other drive, maximum cutting stroke.
- Planer, wood. Remarks for molder apply.
- Plow, unloading. Maker's name, model, and number, type, such as center, right or left hand, height of moldboards front and rear, over-all length.
- Press, driving box, straightening, forcing, bushing or similar. Hand, screw, power, pneumatic, hydraulic or other, maximum capacity in tons, size of working platen and height.
- Press, flanging. Hydraulic, pneumatic or other, capacity in tons, size of working platen and height.
- Press, hydrostatic wheel. Maximum tons capacity, maximum distance between tie bars, diameter of ram, kind of pump and gauges, with or without crane or special device for moving ram, subbase.
- Press, portable locomotive crank pin. Hydraulic or other, capacity in tons, diameter of ram.
- Press, veneer. Length and width between rods and number of screws and sections.
- Pump, centrifugal. Vertical or horizontal, number of stages, working head, size of suction and discharge, with or without extended subbase.
- Pump, locomotive air. Simple or compound.
- Pump, steam, pressure, vacuum, or other. Vertical or horizontal, simple or compound, simplex, duplex, or triplex, power or steam, single or double acting, type of valve and valve gear, underwriters, outside or inside pack, governor, diameter of cylinders and stroke, maximum working pressures, bronze or brass fitted, kind of lubricator.
- Punch (or punch and shear), hand or power, vertical or horizontal, single or double end, open throat or gate type, single or multiple punch, plate, bevel plate, bar or angle shear, depth of throat or distance between housings, punching capacity, shearing capacity, with or without supported cranes, punching or shearing attachments.
- Rattler, flue. Drum or other type, diameter, length, and thickness of drum and drum sheets.
- Resaw, timber. Band or circular saw, width or diameter of saw or band wheel, maximum size of timber that can be resawed.
- Reservoir, air receiver. Diameter and length, thickness of head and shell sheets, number of manholes, maximum pressure, welded or riveted.

REGULATIONS GOVERNING
COMMON CARRIERS IN RECORDING
AND REPORTING CHANGES IN
NONCARRIER PROPERTY

AS PRESCRIBED BY THE
INTERSTATE COMMERCE COMMISSION
IN ACCORDANCE WITH SECTION 19a OF THE
ACT TO REGULATE COMMERCE

SUPPLEMENT No. 1

Effective September 1, 1920



REGULATIONS GOVERNING
COMMON CARRIERS IN RECORDING
AND REPORTING CHANGES IN
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ACT TO REGULATE COMMERCE

SUPPLEMENT No. 1

Effective September 1, 1920



WASHINGTON
GOVERNMENT PRINTING OFFICE

1920

ORDER.

At a General Session of the INTERSTATE COMMERCE COMMISSION, held at its office in Washington, D. C., on the 27th day of July, A. D. 1920.

The subject of a uniform system for recording and reporting changes in the physical property of every common carrier, that is owned and "held for purposes other than those of a common carrier," and for reporting upon that property owned and "held for purposes other than those of a common carrier" which consists of dealings in, and holdings of, the stocks and bonds and other securities of other companies, and of the investment advances that have been made to other companies or individuals, being under consideration:

It is ordered, That Valuation Order No. 3, Second Revised Issue, pertaining to the subject of a uniform system for recording and reporting changes in the physical property of every common carrier subject to the provisions of the Act to regulate commerce, made and entered by the Commission under date of March 31, A. D. 1919, be, and it is hereby, supplemented as follows:

(1) On forms like B. V. Form No. 592, sample of which is attached hereto and made a part of these instructions, carriers shall report annually to this Commission the physical property that is owned and "held for purposes other than those of a common carrier" at the beginning of the year for which the report is rendered, the additions to and improvements of such property during that year, and the sales, transfers, abandonments or other dispositions made of such property or of any part of it during the same interval.

The dimensions of the form prescribed and the nature and arrangement of the information to be inserted thereon are indicated by the sample. The information reported shall be grouped as may be appropriate under the following headings that shall be inserted upon the form:

1. Unimproved noncarrier lands.
2. Improved noncarrier lands.
3. Noncarrier improvements upon land which is classified as devoted to common carrier purposes.
4. Noncarrier improvements upon lands belonging to others.
5. Other miscellaneous physical property.

The group information shall be so arranged as to show separately the aggregate of the property within each State and within the District of Columbia.

The entries and notations under each of the prescribed headings shall be sufficient to show that none of the information required has been overlooked. The word "None" may be used wherever applicable. All money entries shall be in even dollars.

Land areas shall be classified between those that are urban and those that are rural. Those parcels of land that have cost \$25,000 or more shall be listed to show the specific location within each State or the District of Columbia, the area, and the cost of each such parcel. For all others the areas and the costs shall be aggregated and stated, respectively, in lump sums, the reference as to location being merely the name of the State in which the Property is located.

Any consideration given in the acquisition or received in the disposition of property, if other than money, shall be specifically described, and if taken into the accounts of the reporting carrier the amount at which it is there stated shall be reported.

When noncarrier land is sold at a rate of \$25,000 or more for the original parcel, such sales shall be separately listed, the prices obtained shall be shown, and the original cost of the land sold shall be exhibited. If the improvements classed as noncarrier have cost in individual instances \$25,000 or more, they shall be separately listed and identified by a description of their character, location, and cost. Where improvements are sold at a price of \$25,000 or more for any specific structure, such sales shall be separately listed and identified by a description of the character, location of the property sold, and in addition to exhibiting the sale consideration received, the original cost of the property sold shall also be shown.

(2) On forms like B. V. Form No. 593, and B. V. Form No. 594, samples of which are attached hereto and made a part of these instructions carriers shall list annually that property owned and "held for purposes other than those of a common carrier," which consists of their dealings in and holdings of the stocks and bonds and other securities of other companies, and of the investment advances that have been made to other companies or individuals. The dimensions of the two forms here prescribed, as well as the nature and arrangement of the information to be inserted thereon, are indicated by the samples hereto attached.

The stocks and securities reported shall be listed as may be appropriate under the following headings, which shall be entered on B. V. Form No. 593, viz:

Stocks and securities of carrier companies affiliated with respondent.

Stocks and securities of noncarrier companies affiliated with respondent.

Sheet No. of sheets.
 Certified as correct.....
 Title.....

REPORT TO INTERSTATE COMMERCE COMMISSION,
 BUREAU OF VALUATION,
 BY
 (Name of Reporting Carrier.)
 LIST OF AND CHANGES IN THAT PROPERTY OF OWNING COMPANY WHICH IS
 "HELD FOR PURPOSES OTHER THAN THOSE OF A COMMON CARRIER"
 FOR THE ENDED 19 ..
 (Year or period.)

B. V. Form No. 392.
 Owner.....
 Operating company.....

Property owned and "held for purposes other than those of a common carrier," at the beginning of the year or period for which this report is rendered.				Acquisitions during the year or period.				Sales or retirements during the year or period.				
Name of State in which located.	Description.	Amount of consideration given in acquisition.	④	Name of State in which located.	Description.	Consideration given in acquisition.		Name of State in which located.	Description.	Amount of consideration given in acquisition.	Consideration received from the sale or retirement.	
						Nature.	Amount.				Nature.	Amount.
①	②	③	④	⑤	⑥	⑦	⑧	⑨	⑩	⑪	⑫	⑬
←1"→	←3"→	←1"→	←1"→	←1"→	←3"→	←1"→	←1"→	←1"→	←3"→	←1"→	←1"→	←1"→
					21"							

Subscribed and sworn to before me this day of, 19

I, of the above-named company, do swear that the foregoing report, prepared under my direction from its records, is true to the best of my knowledge and belief.

(Signature.) (Title.)

I, of the above-named company, do swear
 (Name.) (Title.)
 that the foregoing report, prepared under my direction from its records, is true to the
 best of my knowledge and belief.
 (Signature.) (Title.)

Subscribed and sworn to before me this day of 19 ..
 (Signature.)
 (Title.)

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Stocks and securities of nonaffiliated companies.

Stocks and securities and other intangibles owned or controlled through nonreporting subsidiaries.

The advances that are reported shall be listed as may be appropriate under the following headings, which shall be entered on B. V. Form No. 594, viz:

Investment advances to carrier companies affiliated with respondent.

Investment advances to noncarrier companies affiliated with respondent.

Investment advances to nonaffiliated companies.

Investment advances to individuals.

A subtotal shall be shown for the group listed under each heading, and a grand total shall be shown upon each of the forms prescribed. The entries and notations under each of the prescribed headings shall be sufficient to show that none of the information required has been overlooked. The word "None" may be used wherever applicable. All money entries shall be in even dollars.

(3) Carriers whose property was inventoried as of June 30, 1916, or some prior year, shall prepare and file these reports and lists for each fiscal year ended June 30 after the date of inventory until and including June 30, 1917, and separately for the six months ended December 31, 1917. Thereafter the reports and lists shall be prepared and filed by such carriers for the fiscal years ending December 31.

Carriers whose property was inventoried as of June 30, 1917, or some subsequent year, shall prepare and file these reports and lists for the six months ending December 31 subsequent to the date of inventory and for the fiscal years ending December 31 thereafter.

These reports and lists shall be filed by those carriers reporting as of June 30, 1919, and succeeding periods, within 90 days after the close of the year or period for which they are rendered. The reports and lists for the years and periods prior to June 30, 1919, shall be filed as soon as practicable after the service of these instructions.

Each report required by this supplement to Valuation Order No. 3, Second Revised Issue, shall be subscribed and sworn to as correct by the responsible officer of the company who supervises its preparation. All reports shall be forwarded to the Bureau of Valuation of the Commission.

By the Commission.

[SEAL.]

GEORGE B. MCGINTY,
Secretary.

R. V. Form No. 344.

Sheet No. of sheets.

Owner

Certified as correct

Operating Company

Title

REPORT TO INTERSTATE COMMERCE COMMISSION,
BUREAU OF VALUATION,

OF

(Name of Reporting Carrier.)

OR

PROPERTY FIELD FOR PURPOSES OTHER THAN THOSE OF A COMMON CARRIER,
CONSIDERING OF THE INVESTMENT ADVANCES MADE TO OTHER COMPANIES OR INDIVIDUALS
AND THE CHARGES THAT HAVE OCCURRED THEREIN DURING THE YEAR ENDED 19 ..

① Name of debtor.	② Unpaid ad- vances out- standing at beginning of year.	③ Additions during the year.	④ Repayments during the year.	⑤ Unpaid at end of year.
6"	4"	4"	4"	4"
10 1/2"	10 1/2"	10 1/2"	10 1/2"	10 1/2"

I, (Name.) (Title.)

of the above-named company, do swear that the foregoing report, prepared under my direction from its records is true to the best of my knowledge and belief.

(Signature and title).

Subscribed and sworn to before me this day of 191.....

13 Y

(Name of Reporting Carrier.)

20

PROPERTY HELD FOR PURPOSES OTHER THAN THOSE OF A COMMON CARRIER,
LISTING THE STOCKS, BONDS AND OTHER SECURITIES HELD OR CONTROLLED ON 19,
WITH DETAILS OF THE CHANGES IN SUCH PROPERTY DURING THE YEAR ENDED ON THAT DATE.

[illegible]

..... of the above named
(Name.) (Title.)
company, do swear that the foregoing report, prepared under my direction from its
records, is true to the best of my knowledge and belief.

(Signature.)

Number of days before methis.	day of....., 19 ..
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+ + + + +
(Signature.)

(Title.)

REGULATIONS AND INSTRUCTIONS
TO GOVERN THE RECORDING
AND REPORTING OF ALL EXTENSIONS
AND IMPROVEMENTS
OR OTHER CHANGES
IN PHYSICAL PROPERTY OF EVERY
COMMON CARRIER

AS PRESCRIBED BY THE
INTERSTATE COMMERCE COMMISSION
IN ACCORDANCE WITH SECTION 19a OF THE
ACT TO REGULATE COMMERCE

SECOND REVISED ISSUE

Effective January 1, 1919



UNITED STATES
GOVERNMENT PRINTING OFFICE
WASHINGTON
1928

VALUATION ORDER No. 3—SECOND REVISED ISSUE

REGULATIONS AND INSTRUCTIONS
TO GOVERN THE RECORDING
AND REPORTING OF ALL EXTENSIONS
AND IMPROVEMENTS
OR OTHER CHANGES
IN PHYSICAL PROPERTY OF EVERY
COMMON CARRIER

AS PRESCRIBED BY THE
INTERSTATE COMMERCE COMMISSION
IN ACCORDANCE WITH SECTION 19a OF THE
ACT TO REGULATE COMMERCE

SECOND REVISED ISSUE

Effective January 1, 1919



UNITED STATES
GOVERNMENT PRINTING OFFICE
WASHINGTON
1928

ORDER.

At a General Session of the INTERSTATE COMMERCE COMMISSION, held at its office in Washington, D. C., on the 31st day of March, A. D., 1919.

The subject of a uniform system for recording and reporting changes in the physical property of every common carrier subject to the provisions of the act to regulate commerce being under consideration:

It is ordered, That the regulations and instructions to govern the recording and reporting of changes in physical property of every common carrier subject to the provisions of the act to regulate commerce, which are set out in printed form to be hereafter known as Second Revised Issue, a copy of which is now before this Commission, be, and the same are hereby, approved; that a copy thereof, duly authenticated by the Secretary of the Commission, be filed in its archives, and a second copy thereof, in like manner authenticated, in the office of the Bureau of Valuation; and that each of said copies so authenticated and filed be deemed an original record thereof.

It is further ordered, That the said regulations and instructions be, and the same are hereby, prescribed for the use of the aforesaid carriers in the keeping of their records and in the preparation of reports of changes in physical property required by the Commission to be filed with it in accordance with section 19a of the act to regulate commerce; that each and every such carrier and each and every receiver or operating trustee of any such carrier be, and is hereby, required to keep its records and to prepare and furnish to the Commission reports of changes in physical property in conformity therewith; and that a copy of said second revised issue be sent to each and every carrier affected thereby, and to each and every receiver or operating trustee of any such carrier.

It is further ordered, That each and every carrier of the class hereinbefore described and referred to, and each and every receiver or operating trustee of any such carrier, whose property has been inventoried as of June 30, 1916, or as of June 30 of any previous year, shall be, and is hereby, required to file with the Commission on forms like B. V. Form No. 589, as soon as the same can be prepared, showing separately for each valuation section within each state, territory, and the District of Columbia, annual reports for the years ending June 30

of each year, up to and including the year ending June 30, 1917, and separately a report for the six months ending December 31, 1917. Those carriers whose property was inventoried as of June 30, 1917, shall file reports for the six months ending December 31, 1917. Thereafter the reports shall be made annually for the year ending December 31. Beginning with the year ending December 31, 1919, the reports shall be made within 60 days from the close of the year. Reports on forms like B. V. Form No. 588 shall be made to the Commission at such times and for such periods as may be requested by the Commission. Other reports shall be prepared and filed as called for by the instructions: *Provided*, that each and every carrier of the class described and referred to herein, and each and every receiver or operating trustee of any such carrier, shall be, and is hereby, required to keep, subsequent to December 31, 1918, the system of records herein provided, in the manner herein prescribed, so that reports on the forms and in accordance with the regulations and instructions herein provided and prescribed can be prepared therefrom.

Provided further, That each and every carrier of the class described and referred to herein, and each and every receiver or operating trustee of any such carrier, whose property has been inventoried as of June 30, 1918, or as of June 30 of any previous year, shall be, and is hereby, required, as rapidly as the work can be accomplished, to make up in accordance with "Exhibit E" a record of property changes occurring between the date of inventory and December 31, 1918; the record to be made separately for each year ending June 30, up to and including the year ending June 30, 1917. The period from June 30, 1917, to December 31, 1917, should be shown separately. The period from December 31, 1917, to December 31, 1918, should be for the year for all carriers affected, except carriers whose property has been inventoried as of June 30, 1918. The last-named carriers shall prepare the record for the six months ending December 31, 1918. Thereafter the record shall be made up for the year ending December 31.

It is further ordered, That Valuation Order No. 3, Revised, effective July 1, 1917, be, and it is hereby, superseded and cancelled as of the effective date of this order.

And it is further ordered, That January 1, 1919, be, and the same is hereby, fixed as the date on which the said second revised issue of Valuation Order No. 3 shall become effective.

By the Commission:

[SEAL.]

GEORGE B. MCGINTY,
Secretary.

REGULATIONS AND INSTRUCTIONS TO GOVERN THE RECORD-
ING AND REPORTING OF ALL EXTENSIONS AND IMPROVE-
MENTS, OR OTHER CHANGES IN THE PHYSICAL PROPERTY
OF EVERY COMMON CARRIER.

GENERAL.

(1) That the Commission may be enabled to comply with that portion of section 19a of the act to regulate commerce reading—

"Upon the completion of the valuation herein provided for the Commission shall thereafter in like manner keep itself informed of all extensions and improvements or other changes in the condition and value of the property of all common carriers, and shall ascertain the value thereof, and shall from time to time, revise and correct its valuations, showing such revision and correction classified and as a whole and separately in each of the several states and territories and the District of Columbia, which valuations, both original and corrected, shall be tentative valuations and shall be reported to Congress at the beginning of each regular session"—

a uniform system of records, which shall be established by carriers, is here prescribed. In these records it is intended that carriers shall record the extensions, improvements, or other changes that are made in their physical property after the date fixed by the Commission for the inventory of that property. For convenience, the extensions, improvements, or other changes in physical property are hereinafter referred to, individually and collectively, as property changes. From the records prescribed certain reports hereinafter indicated shall be prepared by carriers and filed with the Commission.

(2) The records which compose the system that shall be established are here listed:

- | | |
|---|----------------|
| 1. Authority for Expenditure..... | "Exhibit A." |
| 2. Detailed Estimate Sheet to supplement the Authority for Expenditure..... | "Exhibit A-1." |
| 3. Register of Authorities for Expenditures..... | "Exhibit B." |
| 4. Roadway Completion Report..... | "Exhibit C." |
| 5. Continuation Sheet to supplement the Roadway Completion Report..... | "Exhibit C-1." |
| 6. Semiannual Completion Report of Changes in Equipment.. | "Exhibit D." |
| 7. Record of Property Changes..... | "Exhibit E." |

The forms of the records numbered 1 to 6, inclusive, here prescribed, are shown by the exhibits lettered "A" to "D", inclusive, which have been made a part of these instructions. These forms indicate the minimum information required for the Commission's purposes, except that if under the practice of a carrier it has not been customary to show estimated costs upon its authorities for expenditure, then that showing may be omitted from the form of authority for

expenditure here prescribed. Any or all of the first six records above specified may be varied as to the order and arrangement of the data required to be shown, and additional data may be shown at the option of the carrier, provided the minimum information, with the exception above noted, required by these forms and instructions is shown upon the modified forms which carriers elect to use. The seventh record, styled "Record of Property Changes," sample sheet of which is marked "Exhibit E" and made a part of these instructions, shall be adopted by carriers without change, except as to size, in which respect it, and the other six records, may be varied to suit the convenience of carriers.

(3) The reports to be prepared by carriers from these records and filed with the Commission are here listed:

- | | |
|---|--------------------|
| Statements compiled as of June 30 and December 31 of each year, listing the Roadway Completion Reports that have been prepared during the six months ending upon those dates----- | B. V. Form No. 586 |
| Statements compiled as of June 30 and December 31 of each year, listing the Equipment Completion Reports that have been prepared during the six months ending upon those dates----- | B. V. Form No. 587 |
| Statements of property units added and retired and their costs, to be prepared and filed at such times as the Commission may from time to time direct after the property is inventoried or after the date as of which any such previous lists are prepared and filed----- | B. V. Form No. 588 |
| Annual statements of charges and credits to the investment account for property brought into, or retired from, operation, to be prepared as of December 31 of each year----- | B. V. Form No. 589 |

The forms and dimensions of these reports shall be as prescribed and indicated by the samples shown hereafter.

(4) Carriers shall establish and begin using as of January 1, 1919, that part of the system here prescribed which is embraced in the records marked exhibits "A" to "D," inclusive.

The Record of Property Changes, marked exhibit "E," shall be established, and the entries in it shall begin, as of July 1 next succeeding the date fixed by the Commission for the inventory of the property. The entries for the period prior to January 1, 1919, shall be taken from the available records. The source or sources from which the entries have been transcribed shall be shown with particularity for each entry.

(5) The property changes recorded in the records here prescribed shall be classified as nearly as practicable in conformity with the Commission's classification of investment in road and equipment that is in effect at the time the changes are made.

(6) The actual quantities only of material and property installed during the course of a property change shall be recorded in the records here prescribed. If payments to contractors or others in

settlement of losses or claims have been based upon other than the actual quantities installed, the amounts paid shall be entered in the appropriate accounts in the records here prescribed, but the constructive quantities upon which such payments have been computed shall be excluded from these records.

(7) Where one carrier assumes the cost of a change upon another carrier's property, or where one or more carriers participate with the owner in the cost of a change in the latter's property, the full detail of the property units involved and their costs shall be recorded in but one set of records and they shall be the records of the carrier to which the property in which the change has been made was originally inventoried by the Commission.

(8) There shall be filed with the Commission such maps, profiles, plans, diagrams, or other data for newly built roads as will show the nature and extent of their property and its location. Upon request of the Commission, such roads shall also file an inventory of their property. The valuation section references to be given such newly built roads shall be assigned under advice of the Commission.

Maps, profiles, plans, diagrams, or other data relating to branch lines built, or to extensions of existing lines shall be filed with the Commission. Valuation section references which shall be a continuation in consecutive, numerical order of those previously assigned to the other owned property within the State shall be given to such branch lines and extensions.

When so directed, carriers shall file with the Commission such maps, profiles, plans, diagrams, or other data relating to betterments, improvements, conversions, or retirements of property, as will show the general character and extent of those changes.

(9) The nature, amount, extent, and value of any aid, gift, grant of right of way, or donation made by the Government of the United States or by any State, county, or municipal government or by individuals, associations, or corporations, to any common carrier in connection with property changes in its property shall be recorded in the records, here prescribed, of the carrier that was the recipient of such aid.

(10) If a common carrier, by purchase, or through merger or consolidation, acquires part or all of the physical property of another common carrier, the vendor shall issue an Authority for Expenditure and prepare a Completion Report to record its release of the property. The vendee shall issue an Authority for Expenditure and prepare a Completion Report to record its acquisition of the property.

If the transaction involves all of the property devoted to common carrier purposes by the vendor, and that property has been inventoried by the Commission, or if the part transferred consists of one or more valuation sections in entirety, the entries under the

heading "Property Retired" in the vendor's Completion Report shall consist of a list of the valuation sections that comprise the property released, arranged by States and with the valuation section termini shown. A copy of the Record of Property Changes recording the changes that have been made in the property during the interval between the date it was inventoried and the date it is transferred to the vendee, shall be prepared by the vendor and given to the vendee at the time the transfer is effected. The record thus secured by the vendee shall be perpetuated and used to record the changes which it makes in the property subsequent to its acquisition. As reference the vendee shall use its own valuation section number or numbers and also refer to the previous owner and its valuation section number or numbers. The vendee shall list in its Completion Report, under the heading "Property Units Added," the valuation sections that comprise the property acquired; the list shall be so arranged, described, and referenced as to correspond with the vendor's list. If new valuation section references are assigned by the vendee to the property acquired, they also shall be shown.

If all, or part, of the property transferred consists of a portion only of a valuation section, an inventory of the portion transferred that is less than a valuation section shall be taken and the Completion Reports of both the vendor and vendee shall enumerate the property units and quantities determined in that inventory, and their costs whenever possible.

If a common carrier acquires railway property from individuals, firms, corporations, or others, that were not common carriers, the vendee shall inventory the property acquired and shall embody the inventory in the appropriate Completion Report.

(11) The Completion Report of the vendor shall show the cost to the vendor of the property released. The Completion Report of the vendee shall show the cost to the vendee of the property acquired. If these costs differ from the money outlay for construction and improvement of the property transferred, the difference between such costs and such money outlay shall be distributed to a convenience account styled "Difference between the price paid for property acquired and the money outlay for construction and improvement of that property." The money outlay only shall be distributed upon an actual or estimated basis, among the primary accounts that are applicable to the property.

(12) The unit designations, the quantities and descriptions recorded in the Completion Reports and in the Record of Property Changes shall be stated so far as possible in the terms of the inventory taken by this Commission.

(13) The Completion Reports shall be attested under oath by the official under whose direction the property changes were made.

The reports here prescribed to be filed with the Commission shall be attested under oath by the official under whose direction they were prepared.

AUTHORITIES FOR EXPENDITURES.

(14) Carriers shall issue an Authority for Expenditure for each change in their property. In so far as possible these Authorities shall be issued in advance of making the property changes. Those covering involuntary retirements of property, or changes effected under stress of emergency, may be issued as and when the changes are made.

The Authorities issued for roadway and structural changes shall not overlap valuation section limits. Each Authority issued shall describe the change authorized and its location. A blanket Authority may be issued for minor changes upon a valuation section and for such changes as affect an entire valuation section. Changes in the form of additions, improvements, or retirements, made in connection with a general maintenance program upon a valuation section, may also be authorized under blanket Authority.

Roadway changes shall be authorized separately from equipment changes, except when a railway property, in whole or in part, is acquired in which is included the acquisition of equipment.

The Authorities that are issued for equipment changes shall be drawn separately for the classes indicated by the Commission's classification of investment in road and equipment.

In case the Authorities for Expenditure are issued by other than the company that owns the property in which the change is to be made, the pertinent facts of the circumstance shall be stated. Before issuance each Authority shall be referenced by a registered number with the name of the state and the number of the valuation section suffixed. Those issued for changes in equipment shall bear merely the suffix "Eq."

A form of Authority for Expenditure is shown by the exhibit marked "A."

DETAILED ESTIMATE SHEET.

(15) Whenever it is desired to make an extended statement of the estimated cost of any property change, a detailed estimate sheet to supplement the Authority for Expenditure shall be used. A suggested form for this purpose is marked exhibit "A-1."

REGISTER OF AUTHORITIES FOR EXPENDITURES.

(16) Each carrier shall establish a register in which to record in consecutive, numerical order with the appropriate state and valuation section references, the Authorities for Expenditures issued.

The registered number, with the state and valuation section references suffixed (or in the case of equipment merely the suffix "Eq.") shall become the identifying reference of the change authorized and shall thereafter be so used. A suggested form of Register is marked exhibit "B," which is shown hereafter.

COMPLETION REPORTS.

(17) As each change affecting roadway property is turned over to, or retired from, operation, and as common carrier property is transferred from one owner to another, a Completion Report shall be prepared to record the details of each such change. As illustrative of desirable forms for this purpose, reference is made to the exhibits contained herein marked "C," and "C-1." Each Roadway Completion Report shall show:

Reference to the Authority for Expenditure.

The significant facts of ownership and operation.

The location of the property change.

A description of the property change.

By whom the costs involved are borne.

An enumeration by primary accounts of units added.

Aggregate cost but not cost per unit unless work was done by contract at a price per unit, in which case unit contract price shall be given. Aggregate cost shall be distributed under each account as follows:

1. Labor.

2. Materials, actual amounts paid.

3. All estimated costs shall be stated separately when so computed by the carrier.

4. Cost of effecting property retirements.

Descriptive detail of the property units retired and their costs, and of any valuation sections, in whole or in part, released and their costs.

Classification of the property changes and of the costs involved, among the appropriate accounts.

For changes in equipment, Completion Reports that will show by classes the minimum information indicated by the exhibit contained herein marked "D," shall be prepared as of June 30 and December 31 of each year, beginning June 30, 1919. These reports shall show:

Reference to the Authority for Expenditure.

The significant facts of ownership and operation.

The number, name, or other designation of the unit or series of units to which the change is applicable.

Description of the equipment to which the change is applicable.

Number of units affected by the change.

Description of the change.

Date of change.

Cost of change.

Distribution to the appropriate accounts of the cost of the change.

If Completion Reports are prepared by other than the carrier that owns the property in which the change has been made, the pertinent facts of the circumstance shall be stated.

Where roadway or structural changes are effected under contract and paid for in a lump sum, a list of the units involved in the change, if not obtainable otherwise, shall be secured by an inventory of the property change. The amount paid under the contract shall be distributed to the accounts to which the property is classified in the inventory.

If portions of an authorized change are turned over to operation before completion of the project as a whole, "Progressive" Completion Reports, referenced as such and numbered, shall be prepared to record the portions of the change that have been brought into operation. The report that records the conclusion of the authorized change shall be designated as the "Final" Completion Report.

From the Completion Reports above described, transcripts shall be made to the Record of Property Changes, as hereinafter indicated.

Completion Reports covering property changes that were in progress on the date of valuation, portions of which changes had been turned over to operation and included in the inventory of this Commission, shall be divided into two parts—the first part to show the property turned over to operation and inventoried as of the date of valuation and its costs, the second part to show the property units subsequently installed and their costs. The quantities and costs included in the second part only shall be transcribed to the Record of Property Changes.

RECORD OF PROPERTY CHANGES.

(18) As of July 1 next succeeding the date fixed by the Commission for inventory of the property, carriers shall establish for each valuation section a Record of Property Changes, the form of which is shown by the exhibit contained herein marked "E" to which shall be transcribed from the Completion Reports, a record of the changes which affect the property embraced in each valuation section. The record shall be established according to owners of the property in which the change is made and shall be arranged by those primary accounts of the classification prescribed by this Commission for investment in road and equipment that are applicable to each valuation section.

For equipment, the Record of Property Changes shall be established according to owners of the property in which the change is

made and in conformity with these primary accounts of the above-mentioned classification which are applicable to that class of property. Equipment shall be grouped according to the regional assignment to which it is allocated.

Each transcript to the record shall show reference to the appropriate Authority for Expenditure. In the case of installations of property, the date that such property was turned over to operation shall be shown. In the case of retirement of property, the date that such property was withdrawn from the service shall be shown. The amount transcribed as the cost of property installed shall be those only that affect the investment in road and equipment. Those costs in the Completion Report that are distributed to other than the investment in road and equipment shall be omitted from the Record of Property Changes. The costs inserted for additional property or improvements shall be stated separately from the cost of property that has been retired. Under the appropriate headings descriptive of property units, there shall be shown separately the units added and the units retired. The entries for retired units shall be in red or otherwise clearly indicated.

The headings inserted in the Record of Property Changes, descriptive of property units, shall be stated, so far as possible, in the terms of the Commission's inventory of the property. As new types of property units are introduced, appropriate descriptive headings shall be inserted.

In aggregating the items entered in the Record of Property Changes, the total inserted under each primary account shall be so arranged as to show separately the property additions and their costs, from the property retirements and their costs, for the period for which the total is being stated. Nowhere in the record shall use be made of net figures or amounts in recording property changes. When necessary a sheet styled "Difference between the price paid for property acquired and the money outlay for construction and improvement of that property" shall be inserted in the Record of Property Changes.

The Record of Property Changes shall contain no entries for the inventoried portions of property changes that were under way on the date fixed by this Commission as of which the property was to be valued.

BIENNIAL ANNUAL STATEMENT OF ROADWAY COMPLETION REPORTS.

(19) As of June 30 and December 31 of each year, carriers shall file upon forms similar to B. V. Form No. 586 the Roadway Completion Reports that have been prepared during periods ending upon those dates. These lists shall be filed with the Commission within 30 days after the close of the periods named, beginning with the period ending June 30, 1919.

made and in conformity with those primary accounts of the aforementioned classification which are applicable to that class of property. Equipment shall be grouped according to the regional assignment to which it is allocated.

Each transcript to the record shall show reference to the appropriate Authority for Expenditure. In the case of installations of property, the date that such property was turned over to operation shall be shown. In the case of retirement of property, the date that such property was withdrawn from the service shall be shown. The amounts transcribed as the cost of property installed shall be those only that affect the investment in road and equipment. Those costs in the Completion Report that are distributed to other than the investment in road and equipment shall be omitted from the Record of Property Changes. The costs inserted for additional property or improvements shall be stated separately from the cost of property that has been retired. Under the appropriate headings descriptive of property units, there shall be shown separately the units added and the units retired. The entries for retired units shall be in red or otherwise clearly indicated.

The headings inserted in the Record of Property Changes, descriptive of property units, shall be stated, so far as possible, in the terms of the Commission's inventory of the property. As new types of property units are introduced, appropriate descriptive headings shall be inserted.

In aggregating the items entered in the Record of Property Changes, the total inserted under each primary account shall be so arranged as to show separately the property additions and their costs, from the property retirements and their costs, for the period for which the total is being stated. Nowhere in the record shall use be made of net figures or amounts in recording property changes. When necessary a sheet styled "Difference between the price paid for property acquired and the money outlay for construction and improvement of that property" shall be inserted in the Record of Property Changes.

The Record of Property Changes shall contain no entries for the inventoried portions of property changes that were under way on the date fixed by this Commission as of which the property was to be valued.

SEMI-ANNUAL STATEMENT OF ROADWAY COMPLETION REPORTS.

(19) As of June 30 and December 31 of each year, carriers shall list upon forms similar to B. V. Form No. 586 the Roadway Completion Reports that have been prepared during periods ending upon those dates. These lists shall be filed with the Commission within 30 days after the close of the periods named, beginning with the period ending June 30, 1919.

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#4

Upon request of the Commission, carriers shall furnish to the Commission, for the period between the date as of which the property was inventoried and December 31, 1918, upon forms similar to B. V. Form No. 586, such lists of completed projects as many be deemed necessary.

SEMI-ANNUAL STATEMENT OF EQUIPMENT COMPLETION REPORTS.

(20) As of June 30 and December 31 of each year, carriers shall list upon forms similar to B. V. Form No. 587 the Equipment Completion Reports that have been prepared during the six-month periods ending upon those dates. These statements shall be filed with the Commission within 30 days after the close of the periods named, beginning with the period ending June 30, 1919.

Upon request of the Commission carriers shall furnish to the Commission, for the period between the date as of which the property was inventoried and December 31, 1918, upon forms similar to B. V. Form No. 587, such lists of completed projects as may be deemed necessary.

STATEMENT OF PROPERTY UNITS ADDED AND RETIRED AND THEIR COSTS.

(21) Upon forms like the one marked "B. V. Form No. 588," carriers shall prepare and file with this Commission, when directed, statements that shall show for each valuation section and for equipment:

(1) A list of property added since the inventory or since the date of any such previous list and its cost; (2) a list of property retired or released since the inventory or since the date of any such previous list and its cost. The property listed shall be stated in the terms of the inventory and shall be so arranged and classified as to correspond with the inventory. Provision shall be made under each account for inserting descriptions of any new types of property or units that may have been introduced since the inventory. The entries to be inserted in the columns headed "Property Added" and "Property Retired" shall be taken from the Record of Property Changes and shall correspond with the data there recorded. The amounts representing the costs inserted under the heading "Property Added" shall be those only that affect the investment in road and equipment.

ANNUAL STATEMENT OF CHARGES AND CREDITS TO THE INVESTMENT ACCOUNT FOR PROPERTY BROUGHT INTO OR RETIRED FROM OPERATION.

(22) Upon forms like the one marked "B. V. Form No. 589," carriers shall prepare annually and file with the Commission statements that shall show for each valuation section within each state and territory and the District of Columbia the charges for property placed in operation and the credits for property retired from operation that have

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affected the investment in road and equipment during the year for which the statement is prepared. The amounts reported shall be taken from the Record of Property Changes. Carriers inventoried as of June 30, 1914, shall report for the fiscal years ending June 30, 1915, 1916, and 1917; carriers inventoried as of June 30, 1915, shall report for the fiscal years ending June 30, 1916 and 1917; carriers inventoried as of June 30, 1916, shall report for the fiscal year ending June 30, 1917; and each such carrier shall file a report for the six months ended December 31, 1917, and for each succeeding fiscal year ending December 31 thereafter. Carriers inventoried as of June 30, 1917, and any June 30 subsequent to that date, shall file a report for the first six months ending December 31, subsequent to date of inventory and for each succeeding fiscal year ending December 31, thereafter. The statements for the periods between the date of valuation and December 31, 1918, shall be filed with the Commission as soon as they can be prepared. After December 31, 1919, the statements required shall be filed with the Commission within 60 days after the close of the period for which they are prepared.

(23) The form of the records and reports herein prescribed are those applicable to steam roads only, and the instructions governing the use of those records and reports have been expressed in terms that are likewise applicable to steam roads only. Nevertheless, the records and reports prescribed and the instructions governing them, after suitable modification to adapt them to the varying terminology and arrangement of the accounting classifications prescribed by the Commission, shall apply with equal force to all common carriers that are subject to the act to regulate commerce.

(24) Nothing said in the foregoing regulations and instructions, and nothing provided in the forms and reports herein prescribed, shall be construed as conflicting with, or taking the place of, any of the provisions of the effective accounting classifications of the Commission.